

PLACE MO BAR CODE LABEL HERE



MISSOURI INSURANCE TAXES FOR CALENDAR YEAR 2001  
DUE MARCH 1, 2002

**CHAPTER 380 MISSOURI MUTUAL COMPANIES**

STATE OF MISSOURI  
DEPARTMENT OF INSURANCE  
P.O. BOX 690  
JEFFERSON CITY, MISSOURI 65102-0690

NAME OF COMPANY
MAILING ADDRESS
NAIC NUMBER (GROUP-COMPANY) OR MDI NUMBER

**INSTRUCTIONS**

RECEIPTS MUST ACCOMPANY the tax return on March 1st. When no receipt accompanies the tax return, SUCH AMOUNT WILL NOT BE ALLOWED as a credit against premium tax. Send copies of the Certificate of Contribution for Missouri guaranty association assessments, paid billings for property tax, cancelled checks for registration fees, the Economic and Community Development approved applications for Neighborhood assistance credits, Infrastructure, Low Income Housing, and New Business Facility credits, and other credits, MO Insurance Department company invoices for examination fee credit. **If no receipts** accompany the tax return on March 1, AMOUNTS WILL BE DISALLOWED. To receive a tax credit at a later date, you must file a claim for refund with the Director of the Department of Revenue including your receipts. Claims for refund must be filed per section 136.035 RSMo.

Tax returns are DUE on March 1. **No authority** exists for granting an extension of time for filing return or for payment of tax. No authority exists for waiving the 25% of the prior year's tax due each quarter.

Missouri statutes require quarterly payment of premium, workers' compensation, and retaliatory taxes. The quarterly payments are required to be 25% of the prior year's tax. Quarterly payments will be due on March 1, June 1, September 1 and December 1, and a fifth reconciling payment will be made in the following year. You will receive a notice of assessment of 2002 quarterly tax from the Department of Revenue for these dates.

Be sure you have included your 9-digit NAIC number on the premium tax return and on all quarterly assessment forms.

The annual premium tax return may be mailed separately from the annual financial statment to P. O. Box 690, Jefferson City, MO 65102-0690. Only one copy of the tax return is needed; you do not need to file a copy with the Department of Revenue.

If you have any questions concerning your premium tax return, please telephone 573-522-2563 or 573-526-4986.

Claims for refund of overpayments of tax must be filed with the Department of Revenue pursuant to 136.035 RSMo.

**Checks should NOT be sent with the tax return. The March 1 quarterly payment for 2002 should be sent to the Missouri Department of Revenue, Post Office Box 898, Jefferson City, Missouri 65105-0898.**

**You will receive an invoice for the 2002 Annual Renewal fee approximately July 1st. Do NOT include this amount with your tax payment.**

NAME OF PRESIDENT	NAME OF SECRETARY
-------------------	-------------------

being duly sworn, on oath say that they are the PRESIDENT and the SECRETARY, respectively of the \_\_\_\_\_

\_\_\_\_\_ and  
that the attached is a true, full and correct statement of Missouri Direct premiums received during the year of 2001, and include all policies and premiums wherever written covering property and interest in the State of Missouri without deductions except as therein set forth and the amount of all taxes, license fees, assessments and all other obligations due and/or paid to the respective states, and of Missouri credits for the stated year.

SIGNATURE OF PRESIDENT	SIGNATURE OF SECRETARY

NOTARY PUBLIC EMBOSSE OR BLACK INK RUBBER STAMP SEAL	STATE OF	COUNTY (OR CITY OF ST. LOUIS)
	SUBSCRIBED AND SWORN BEFORE ME, THIS	
	DAY OF	YEAR
	USE RUBBER STAMP IN CLEAR AREA BELOW.	
	NOTARY PUBLIC SIGNATURE	MY COMMISSION EXPIRES
	NOTARY PUBLIC NAME (TYPED OR PRINTED)	

NAIC NO

COMPANY NAME

ATTACH a copy of your annual statement page 2, Premium/Assessment Page

Report all Missouri direct premiums or assessments received, whether in cash or in note, during the year ending on the 31st day of December. Include all so-called premium deposits, membership fees, service and finance charges.

Missouri does tax commission retained by agents. This must be included with your direct premiums written.

1. Total Direct Premiums or Assessments to Agree with Missouri Premium/Assessment page of your Annual Statement (Column 1)	\$	
a. Plus Finance, Service or other carrying charges	\$	
b. Less Dividends Paid or Credited or Refunds (Column 3)	\$	
c. Less Federally Reinsured Multiple Peril Crop Insurance	\$	
d. Less first \$1,000,000 exempted premium/assessment	\$	
Net Premiums/Assessments Subject to Taxation	\$	
2. Amount of Premium/Assessments Written between \$1,000,000 and \$5,000,000	\$	
3. Tax at 1% of line 2	\$	
4. Amount of Premium/Assessments Written in Excess of \$5,000,000	\$	
5. Tax at 2% of line 4	\$	
6. Missouri Premium Tax (Total of Lines 3 and 5)	\$	
7. Credits Allowed - Photo-copies of paid receipts/cancelled checks must be attached (RSMo 148.400)		
a. Income Tax	\$	
b. Franchise Tax	\$	
c. Examination Fees	\$	
d. Registration Fees	\$	
e. Personal Property Tax	\$	
f. Missouri P & C Ins. Guaranty Association Credit (375.774 RSMo)	\$	
g. Affordable Housing (32.111 RSMo)	\$	
h. Neighborhood Assistance Tax Credit (32.115 RSMo)	\$	
i. Infrastructure, Development & Reserve, Export Finance Funds (100.286 RSMo)	\$	
j. Enterprise Creation	\$	
k. New Business Facility (135.110 RSMo)	\$	
l. Enterprise Zone/Urban Redevelopment (135.200-.256 RSMo)	\$	
m. Low Income Housing (135.352 RSMo)	\$	
n. Small Business (135.403 RSMo)	\$	
o. Youth Opportunities (135.460 RSMo)	\$	
p. CAPCO Investment (135.500 RSMo)	\$	
q. MO Individual Job Training (620.1440 RSMo)	\$	
r. Transportation Development (135.545 RSMo)	\$	
s. Domestic Violence Shelters (135.550 RSMo)	\$	
t. Maternity Home Facilities (135.600 RSMo)	\$	
u. Historic Structure Rehabilitation (253.557 RSMo)	\$	
v. Innovations Investment (348.302 RSMo)	\$	
w. Agricultural Utilization (348.430 RSMo)	\$	
x. Redevelopment Projects/Remediation (447.708 RSMo)	\$	
y. Generation Cooperative (348.432 RSMo)	\$	
z. Film Production Investment (135.750 RSMo)	\$	
aa. Mature Worker Child Care (620.1560 RSMo)	\$	
bb. Qualified Research (620.1039 RSMo)	\$	
8. Net Missouri Tax due (Round to nearest whole dollar)	\$	
9. 2001 Quarterly Premium Tax Prepayments Made	\$	

NAIC NO.

COMPANY NAME

CREDITS FOR GUARANTY ASSOCIATION ASSESSMENTS

Credits for Missouri Property and Casualty Insurance Guaranty Association assessments begin the year after the year of assessment. Credits are 33 1/3% for three years.

Please complete the following information to support the credit amount shown on line 7 f for premium tax credit.

ASSESSMENT YEAR	ASSESSMENT AMOUNT	PERCENT	CREDIT
1998		33.2%*	
1999		33.4%	
2000		33.4%	
TOTAL			

\* LESSER OF 33.4% OR REMAINING BALANCE

NAIC NO.
----------

COMPANY NAME
--------------

Staple a copy of your page 2 of your annual statement form and your receipts following this page.

**RECEIPT SCHEDULE**

Attach the following receipt schedule to copies of receipts in order to support credits taken for items shown at line 7 on page 2.

<u>DATE PAID</u>	<u>PAYEE</u>	<u>AMOUNT PAID</u>
------------------	--------------	--------------------